



بسم الله وبعد: تم الرفع بحمد الله من طرف  
بن عيسى قرمزي متخرج من جامعة المدية  
تخصص: إعلام آلي  
التخصص الثاني: حفظ التراث بنفس الجامعة  
1983/08/28 بالمدية – الجزائر-

**للتواصل وطلب المذكرات**

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اشترك بقيمة رمزية معنا لنشر العلم ((قُلْ إِنَّ رَبِّي يَبْسُطُ الرِّزْقَ لِمَنْ يَشَاءُ مِنْ عِبَادِهِ  
وَيَقْدِرُ لَهُ وَمَا أَنْفَقْتُمْ مِنْ شَيْءٍ فَهُوَ يُخْلِفُهُ وَهُوَ خَيْرُ الرَّازِقِينَ)) [سبا : 39]

حساب جاري:

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M.KERMEZLI BENAISSA

دعوة صالحة بظهر الغيب فر بما يصلك ملفي وأنا في التراب ....

أن يعفو عنا وأن يدخلنا جنته وأن يرزقنا الإخلاص في القول والعمل..

**ملاحظة:** أي طالب أو باحث يضع نسخة لصق لكامل المذكرة ثم يرجم أو المذكرة له

فحسبنا الله وسوف يسأل يوم القيامة وما هددنا إلا النفخ حيث كان لا أن تنبئ أعمال

الغير والله الموفق وهو نعم المولى ونعم الوكيل....

صل على النبي – سبحانه الله وبحمده سبحانه الله العظيم-

**بن عيسى قرمزي 2013**

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:Economic development to Democracy and Good Governance and Its Relationship-  
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1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of financial reporting and auditing. The text highlights that without reliable records, it is difficult to verify the accuracy of financial statements and to identify potential areas of concern or fraud.

2. The second part of the document focuses on the role of internal controls in ensuring the integrity of financial information. It outlines various control measures, such as segregation of duties, authorization requirements, and regular reconciliations, which are designed to minimize the risk of errors and misstatements. The document stresses that a robust system of internal controls is a key component of an organization's risk management framework.

3. The third part of the document addresses the challenges associated with implementing and maintaining effective internal controls. It notes that organizations often face difficulties in ensuring that all employees understand and adhere to the control policies, and that the controls are regularly updated to reflect changes in the business environment. The text suggests that ongoing training and communication are essential to overcome these challenges and to ensure the effectiveness of the control system.

4. The fourth part of the document discusses the importance of external audits in providing an independent assessment of an organization's financial statements and internal controls. It explains that external audits are conducted by qualified professionals who follow established standards and procedures to evaluate the organization's financial reporting and control systems. The document emphasizes that a clean audit opinion is a key indicator of the reliability of an organization's financial information.

5. The fifth part of the document concludes by summarizing the key points discussed and reiterating the importance of a strong internal control system and accurate record-keeping for the success of any organization. It encourages organizations to regularly review and improve their internal controls to ensure they remain effective and aligned with the organization's objectives.



# الفصل الأول

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<sup>(3)</sup> Thomas G.wiss, governance, good governance and global governance : conceptual an conceptual challenger. third world quarry, vol 21, n :°05, 2000,p799.

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<sup>(1)</sup>Adel.M.Abdellatif,<< good governance and its relationship to democracy and economic development>>. Global forum 3on: fighting corruption and safeguarding integrity, Seoul: 20-31 May 2003, p06.

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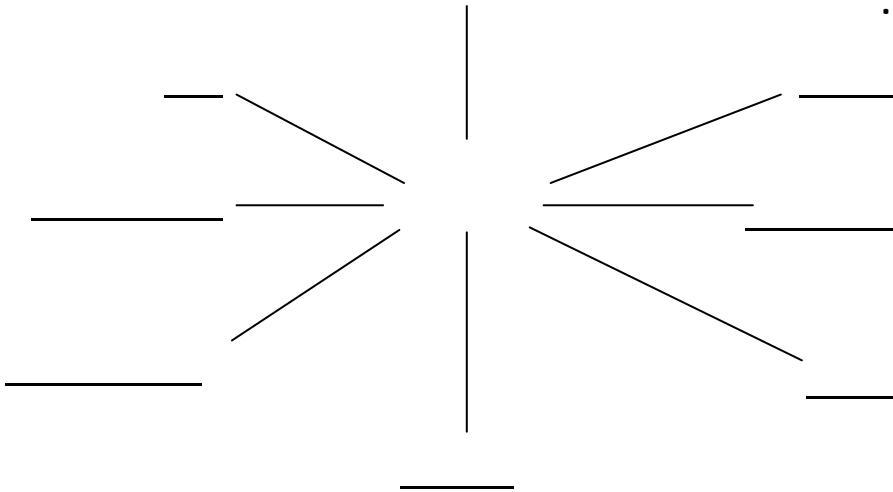
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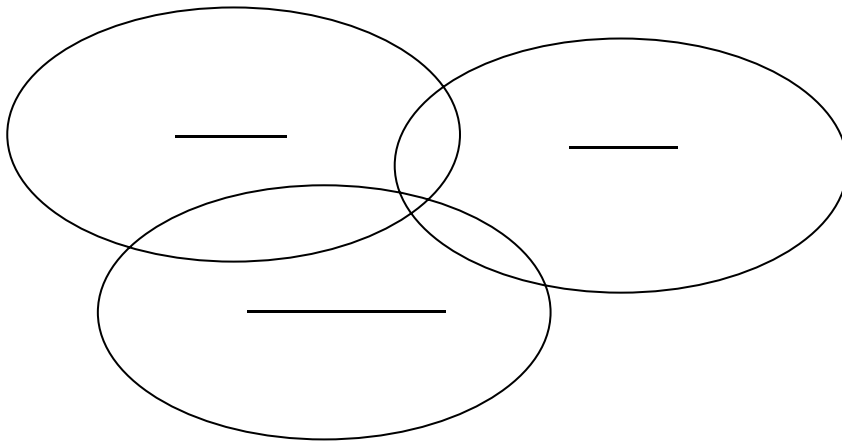
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<sup>(1)</sup> OECD, Governance in transition. Public management reforms in OECD countries. Paris, 1995, p89.



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<sup>(1)</sup> UNDP, Governance for..., op.cit, p13.

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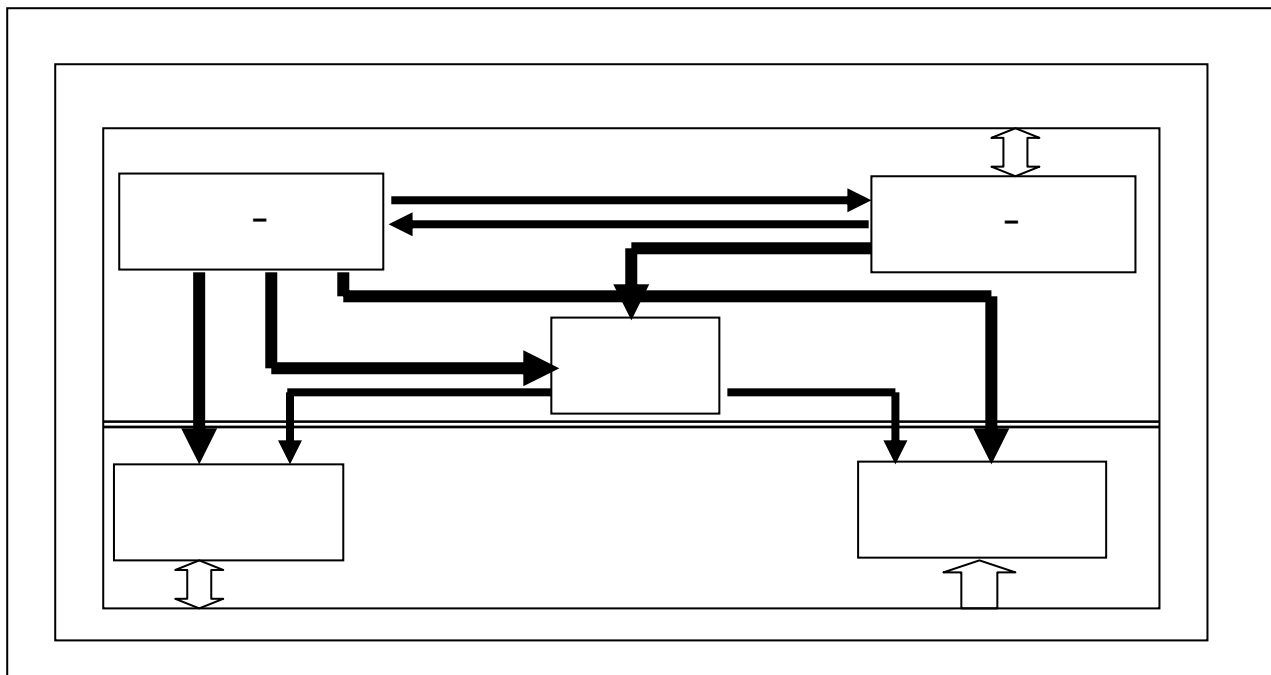
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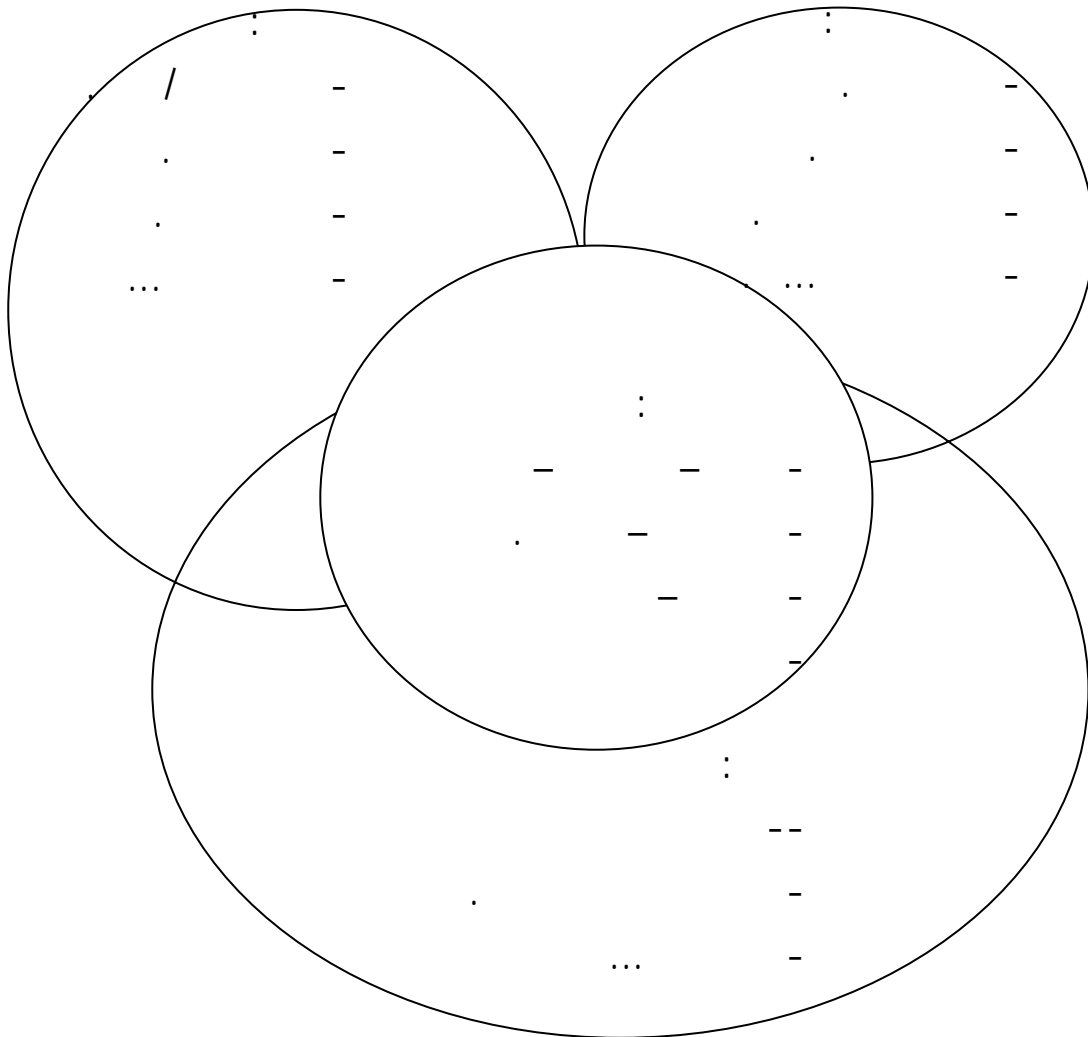
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<sup>(2)</sup> UNDP, Human Development Rapport1990. New York: Oxford university press, 1990, p09.

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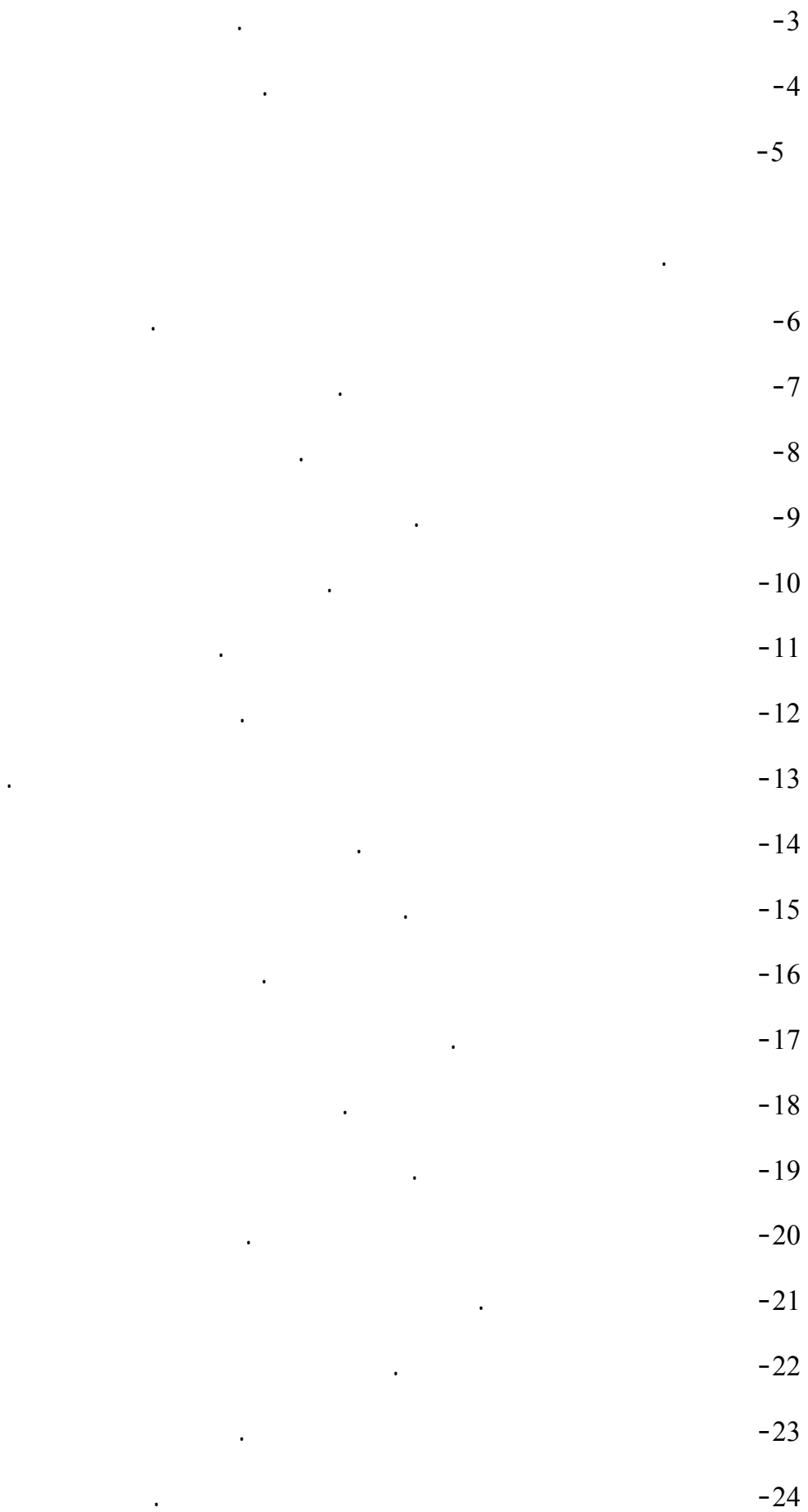
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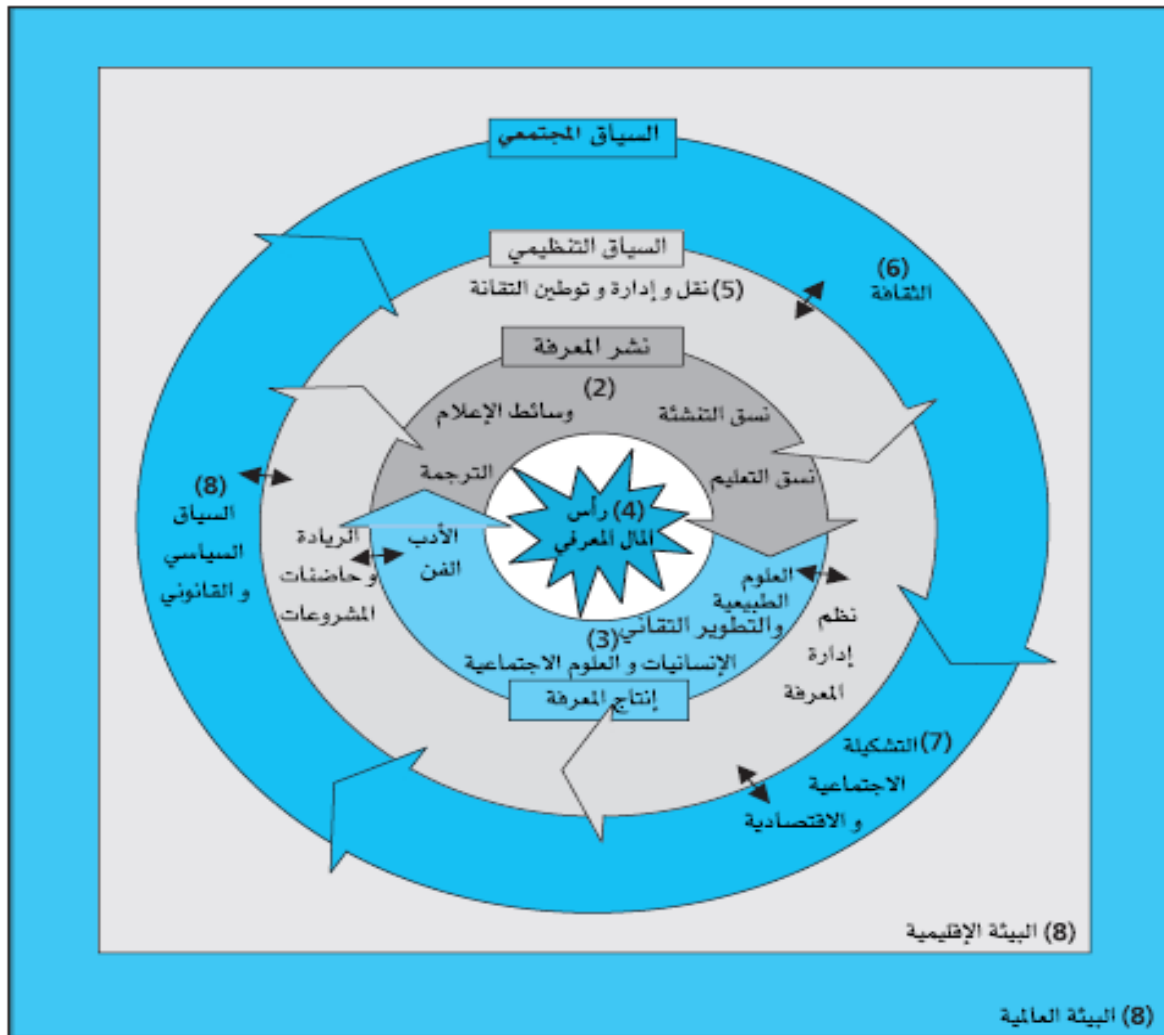
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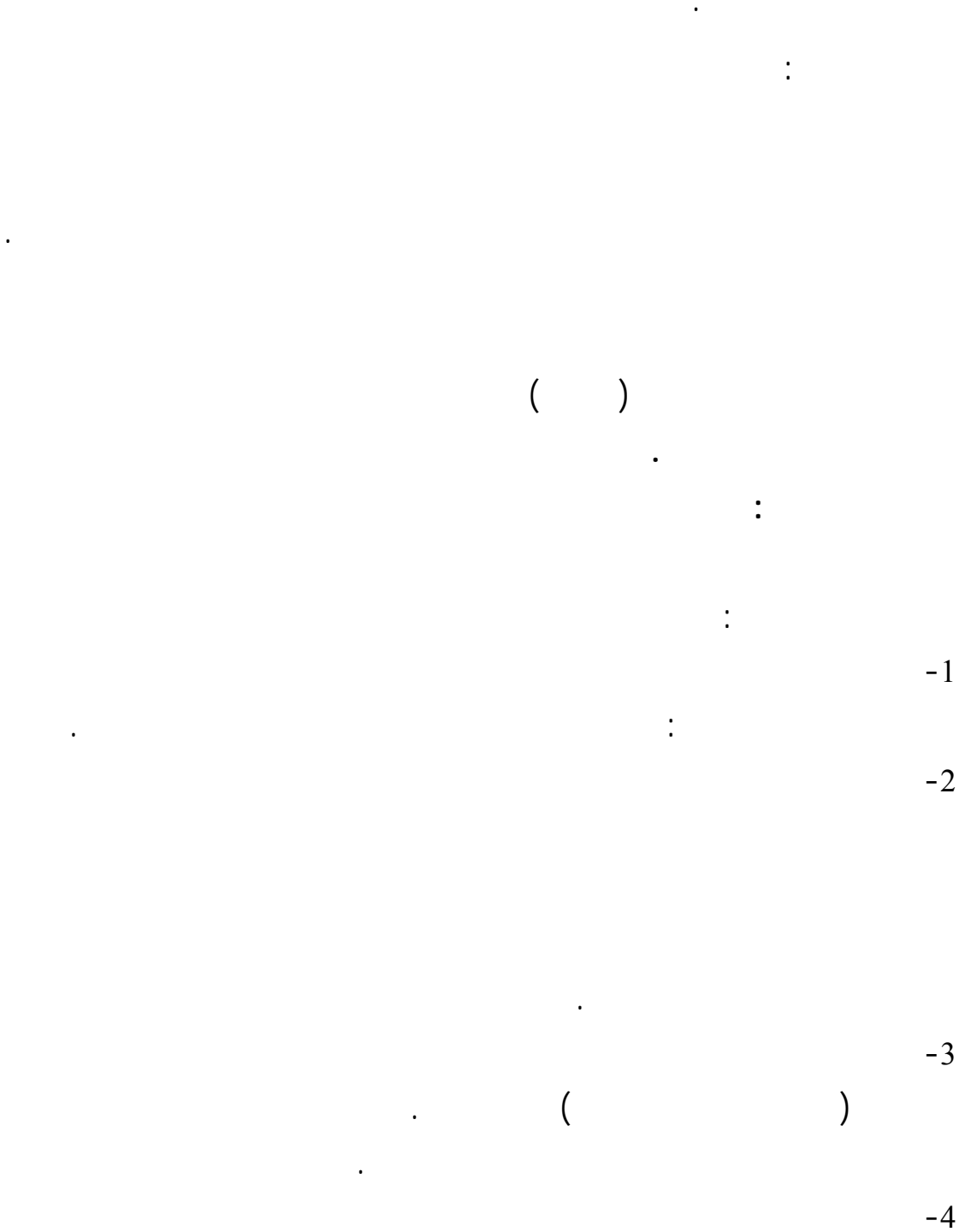
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## الفصل الثاني

واقع تفعيل آليات الحكم الراشد

على ضوء مستويات التنمية

الانسانية في الوطن العربي

.2004 2003 2002

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[<http://www.faappd.org.Jo/AR-conf4-paper-1.htm> ], (27/04/2006) 08 .

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[<http://nhdr.Org/site/uploads/population.doc> ], (20/04/2006) 03 .

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| 1.6       | 2.2           | 3.3           | 3.8           | 4.9           | 5.8           | 7.1           |  |
| 1.5       | 2.7           | 3             | 3.4           | 4.5           | 5.8           | 7.2           |  |
| 1.5       | 2.2           | 3.5           | 3.9           | 5             | 6.5           | 7.2           |  |
| 1.5       | 1.6           | 3.3           | 3.8           | 4.8           | 5.7           | 6.4           |  |
| 1.5       | 1.4           | 4.1           | 4.6           | 5.6           | 6.5           | 7             |  |
| 1.5       | 0.9           | 4.2           | 4.8           | 5.7           | 6.3           | 6.6           |  |

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| 1.3 | 1.6 | 3.1 | 3.4 | 4.4 | 5.3 | 6   |  |
| 1.3 | 0.5 | 4.5 | 5   | 5.8 | 6.1 | 6.3 |  |
| 1.2 | 0.0 | 6.1 | 6.6 | 7.3 | 7.3 | 7.3 |  |
| 1.1 | 3.2 | 2.5 | 2.8 | 3.6 | 4.9 | 6.8 |  |
| 1.0 | 1.5 | 6   | 6.3 | 7   | 7.8 | 8.5 |  |
| 0.9 | 4.0 | 2.4 | 2.6 | 3.3 | 4.6 | 7.3 |  |
| 0.8 | 2.3 | 2.4 | 2.6 | 3.2 | 4.1 | 5.5 |  |
| 0.8 | 4.2 | 2.2 | 2.4 | 3   | 4.1 | 7.2 |  |
| 0.8 | 2.0 | 2.5 | 2.8 | 3.3 | 4   | 5.3 |  |
| 0.7 | 1.9 | 2   | 2.2 | 2.7 | 3.4 | 4.6 |  |
| 0.7 | 3.6 | 2.1 | 2.3 | 2.8 | 4.1 | 6.4 |  |
| 0.6 | 2.4 | 2.2 | 2.3 | 2.8 | 3.8 | 5.2 |  |
| 0.5 | 2.2 | 2.2 | 2.3 | 2.7 | 3.2 | 4.9 |  |
| 0.4 | 2.7 | 2.3 | 2.4 | 2.7 | 3.6 | 5.4 |  |
| 0.3 | 1.6 | 1.9 | 2   | 2.2 | 2.8 | 3.8 |  |
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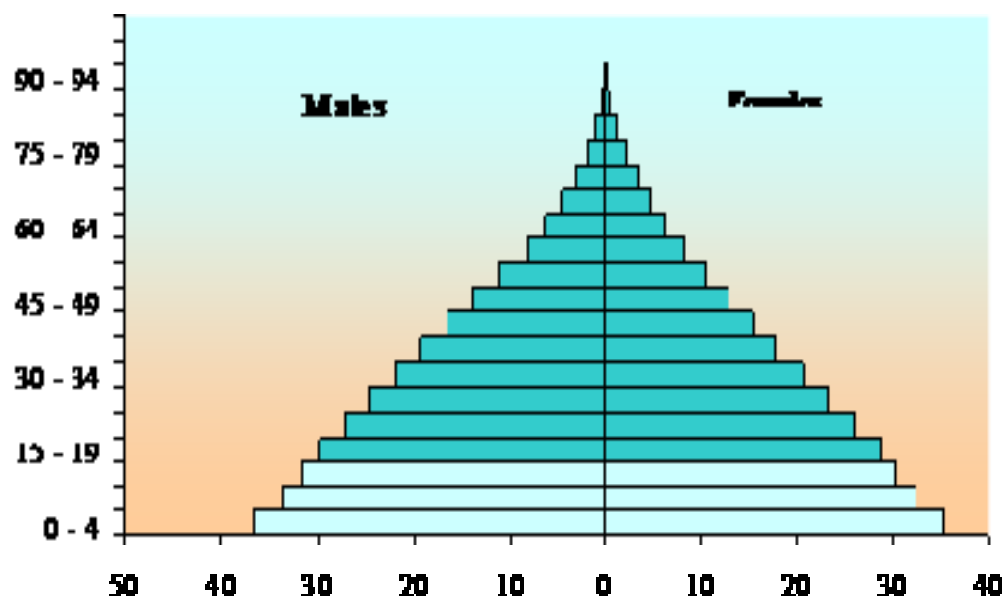
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|      |       | 332.1  | 1999 |      |      |      | 68.3 |     | 1980 |
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| 20.3 | 1.3408 | 2716  |  | 34.6  | 124856 | 42800             |  |
| 44.2 | 142776 | 63100 |  | 34.7  | 28291  | 9812              |  |
| 39.4 | 49231  | 19410 |  | 14.4  | 6219   | 896               |  |
| 15.7 | 5167   | 810   |  | 28.9  | 4235   | 1225              |  |
| 09.2 | 1324   | 122   |  | 14.1  | 3137   | 441               |  |
| 25.6 | 18610  | 475.7 |  | 21.1  | 77150  | 1.6300            |  |
| 53.3 | 13281  | 70.82 |  | 19.5  | 2755   | 538               |  |
| 44.8 | 12055  | 5404  |  | 07.2  | 377.6  | 272               |  |
| 35.1 | 31483  | 11045 |  | 10.08 | 275.5  | 298               |  |
| 66.5 | 24500  | 1630  |  | 16.5  | 741.9  | 1223              |  |
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| 374+     | 3555   | 3181        |  |
| 5538.4 + | 6870.8 | 1332.4      |  |
| 820 -    | 1500   | 2320        |  |
| 1281.7 - | 4935.3 | 6217        |  |
| 454 +    | 6753   | 6299        |  |
| 645 +    | 11568  | 10923       |  |

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[<http://www.ahram.org.eg/acpss/ahram/2001./1/1./rarb18.html>], (11/07/2006) 01 .

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[<http://www.rezgar.com/debat/show.art.asp?aid=1426> ],(10/07/2006) ص04.

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|-----------|----------|----------|--|
| 1665-     | 15938    | 17603    |  |
| 46 -      | 21272    | 21318    |  |
| 6072.9 -  | 16372.1  | 22445    |  |
| 4667-     | 27109    | 31776    |  |
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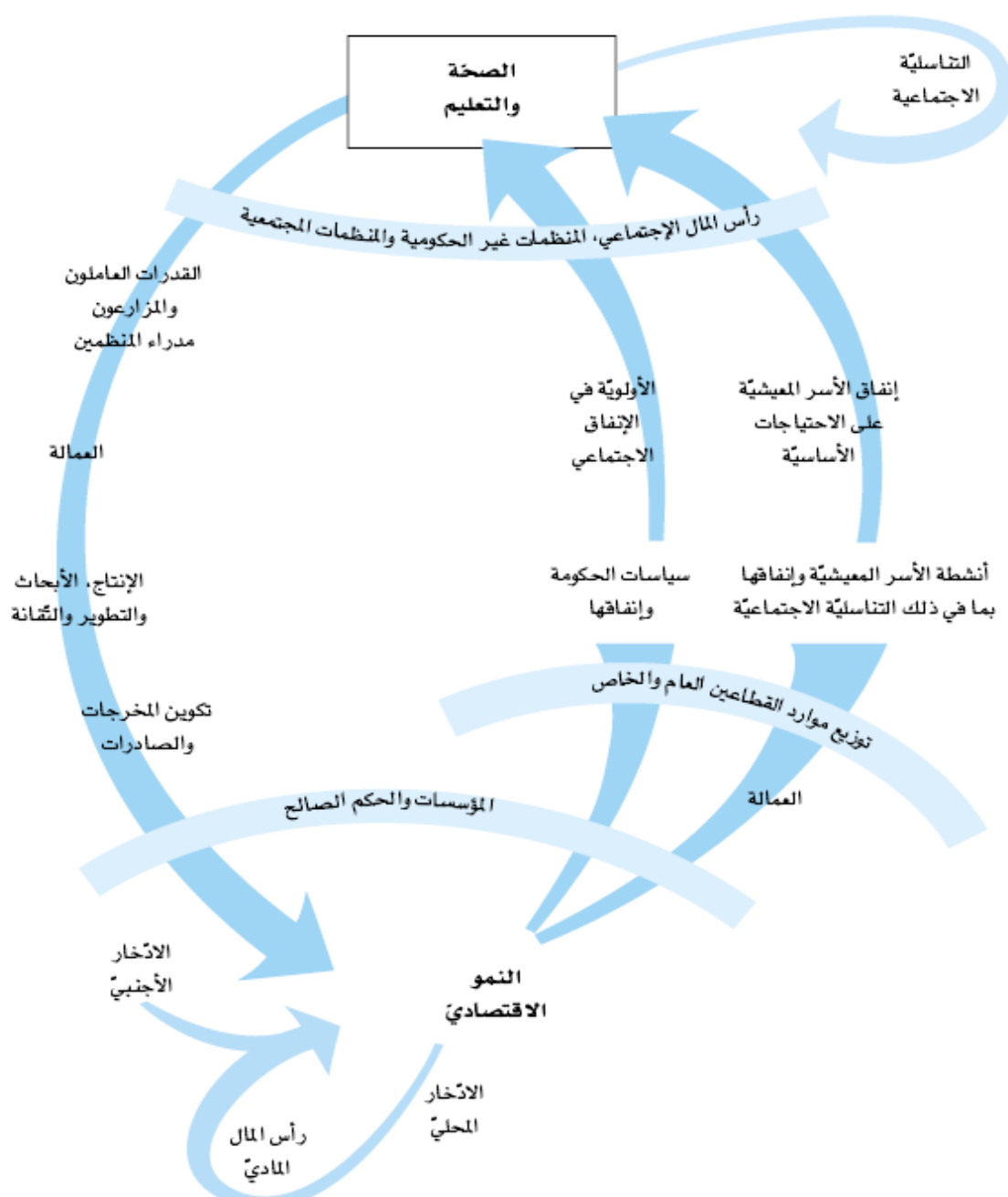
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[<http://www.mowaten.org/folders/developement/06-05/26-05-05-01.htm>], (01/05/2006) 01 .

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[<http://www.mowaten.org/folders/developement/4-05/190405-1.htm>], (01/05/2006) 01 .

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<http://www.arabnewal.com/index.php?rd=AI&AIO=33>, (16/02/2005) 04 .

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[[http://wbIN0018.worldbank.org/MNA/Arabic web.nsf/doc by unid/9fcc27EDE5A](http://wbIN0018.worldbank.org/MNA/Arabic%20web.nsf/doc%20by%20unid/9fcc27EDE5A)],

(15/12/2002) 02 .

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| 1.8   | 142 | 175  | 42 | 28  |  |
| 8.9 - | 133 | 50   | 63 | 33  |  |
| 1.3   | 107 | 123  | 56 | 46  |  |
| 2.6   | 107 | 142  | 61 | 46  |  |
| 3.1   | 49  | 69   | 70 | 75  |  |
| 6.0   | 44  | 85   | 68 | 78  |  |
| 8.5   | 41  | 104  | 68 | 83  |  |
| 2.4   | 33  | 43   | 71 | 94  |  |
| 1.3   | 22  | 37   | 73 | 95  |  |
| 4.1   | 28  | 44   | 72 | 105 |  |
| 4.1   | 28  | 44   | 71 | 105 |  |
| 6.0   | 27  | 52   | 70 | 108 |  |
| 4.6   | 24  | 40   | 72 | 114 |  |
| 7.2   | 19  | 42   | 71 | 130 |  |
| 1.6   | 16  | 19   | 74 | 138 |  |
| 4.1   | 16  | 25   | 70 | 138 |  |
| 7.6   | 13  | 30   | 71 | 146 |  |
| 4.2   | 10  | 16   | 76 | 151 |  |
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. 84Unicef, The State Of World Children 2003.New York: unicef, 2003, pp83-



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| 29  | 47 | 80 | 88 |  |
| 36  | 22 | 52 | 54 |  |
| 96  | 93 |    |    |  |
| 69  | 65 | 96 | 98 |  |
| 35  | 44 | 47 | 65 |  |
| 81  | 86 | 84 | 88 |  |
| 89  | 86 | 94 | 95 |  |
| 82  | 75 | 90 | 90 |  |
| 65  | 72 |    |    |  |
| 39  | 44 | 98 | 99 |  |
| 76  | 73 | 93 | 95 |  |
| 83  | 78 | 94 | 93 |  |
| 84  | 75 |    |    |  |
| 100 | 99 | 84 | 85 |  |
| 100 | 78 |    |    |  |
| 67  | 68 | 88 | 90 |  |
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| 80  | 70 |    |    |  |

Unicef, op.cit, p96 :

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[<http://www.faappd.org.jo/AR-CONF4-PAPER-2.htm>],(27-04-2006) 01 .

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(2) The Fraser Institute, Economic Freedom of the Arab World(Report & index-2005) .,  
[http://www.freeth world.com/arab release.html], (12-03-2006) , p05.

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<sup>(1)</sup> The Fraser Institute,op,cit ,p06.

<sup>(2)</sup>

[<http://doc.abhatoo.net.na/IMG/PDF./bm4.pdf>], (12-03-2006) 04 .

<sup>(3)</sup> UNDP,Public Sector Transparency and Accountability in Selected Arab Countries. New York : United Nations,2004,p18.

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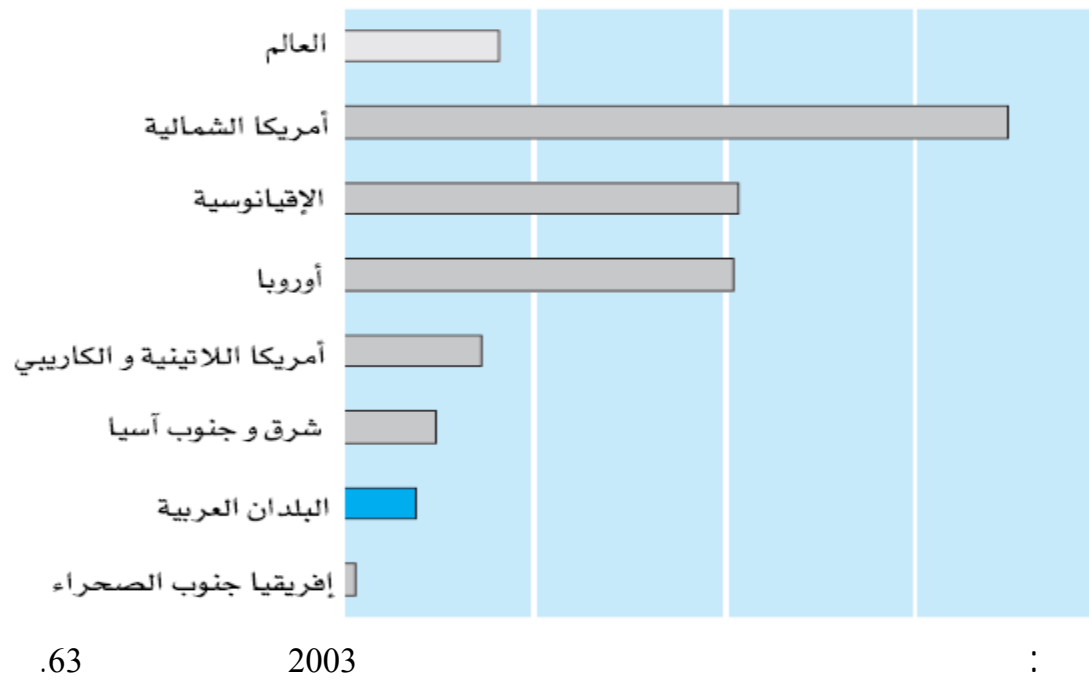
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[http://home.birzeit.edu/dsp/DSPNEW/arabic/activities/ahdr-abuzneid.htm ] ,(20-04-2006) 02 .  
 35 1999 : . : (1)  
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| 16.67 | 105.000 | 03 | 035.000 |  |
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| 08.25       | 165.000          | 03         | 055.000        |  |
| 06.56       | 262.000          | 3.5        | 075.000        |  |
| 04.57       | 210.000          | 06         | 035.000        |  |
| 03.53       | 060.000          | 05         | 012.000        |  |
| 03.36       | 084.000          | 03         | 028.000        |  |
| 02.89       | 280.000          | 04         | 070.000        |  |
| 2.59        | 570.000          | 03         | 190.000        |  |
| 0.82        | 560.000          | 08         | 070.000        |  |
| 0.73        | 220.000          | 04         | 055.000        |  |
| 0.6         | 180.000          | 04         | 045.000        |  |
| 0.4         | 20.000           | 05         | 004.000        |  |
| 0.18        | 32.000           | 04         | 008.000        |  |
| 0.08        | 14.000           | 04         | 003.500        |  |
| 0.08        | 28.000           | 04         | 007.000        |  |
| 0.06        | 12.500           | 25         | 00.500         |  |
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. 07 , (20/04/2006)][http://nhdr.org/site\\*uploads/good\\_governor.doc](http://nhdr.org/site*uploads/good_governor.doc) [

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<sup>(2)</sup> Nadia Hijab,< women are citizens too.>

[<http://www.pogar.org/publications/gender/nadia/summary.pdf>] ,(15/05/2006) , p04.

<sup>(3)</sup> Ibid, pp[ 8-11] .

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|  | 2000 | 454 | 13 | 2.9  |
|  | 1995 | 454 | 9  | 2    |
|  | 2005 | 275 | /  | /    |
|  | 2003 | 110 | 6  | 5.5  |
|  | 1997 | 80  | 00 | 00   |
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|  | 2000 | 128 | 3  | 2.3  |
|  | 1996 | 128 | 3  | 2.3  |
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|  | 1997 | 325 | 2  | 0.6  |
|  | 2003 | 83  | 02 | 2.4  |
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|  | 2000 | 360 | 35 | 9.7  |
|  | 1997 | 400 | 21 | 5.3  |
|  | 2003 | 250 | 30 | 12   |
|  | 1998 | 250 | 26 | 10.4 |
|  | 2004 | 189 | 43 | 22.8 |
|  | 1996 | 182 | 21 | 11.5 |
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| 2002 | 040 | 6  | 15   |  |
| 2004 | 264 | 18 | 6.8  |  |
| 2003 | 55  | 7  | 12.7 |  |
| 1997 | 40  | 3  | 7.5  |  |
| 2003 | 270 | 3  | 1.1  |  |
| 1997 | 270 | 2  | 0.7  |  |
| 2004 | 58  | 9  | 15.5 |  |

[ www.pogar.org/stats/indicators.pdf ] ,(24/12/2005) 2-1 . :

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<sup>(2)</sup> Nadia Hadjab, op.cit, pp17-18.

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الفصل الثالث  
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<sup>(2)</sup> UNDP, UNOPS, promoting good governance in the Arab states, Beirut : UNDP regional for the Arab states,

[[http://www.undp.org/eo/document/RCE Evaluatin\\_RBAS.pdf](http://www.undp.org/eo/document/RCE_Evaluatin_RBAS.pdf)],(13/05/2006) ,p01.

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<sup>(2)</sup>UNDP, Electoral systems and processes practice note. January 2004,  
[[http://www.pogar.org/publications/other/un/electoral tems-e.pdf](http://www.pogar.org/publications/other/un/electoral%20tems-e.pdf)] ,p03.

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[<http://www.Aljazeera.net/NR/exeres/BF8C7694-2EB3-4368-8C4C-93A78E68BA78.htm>],  
(13/05/2006) 10 .

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<sup>(2)</sup>Institute for democracy and electoral assistance ,Democracy in the Arab world. Sweden , Trydells . Tryckere AB, 2004, p19.

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(<sup>1</sup>) Larry Diamon , Lipset and vuanlinz , " Building and Sustaining Democratic Governments in developing countries."world affairs,N°1, Summer 1987, pp[ 3-17].

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<sup>(3)</sup>Statement Of Arab Reform Issue, Alexandria Statement. Alexandria : Bibliotheca Alaxandria,2004,p06.

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| 15.4 | 3.8  | 23.1 | 30.8 |  |
| 7.7  | 23.1 | 23.1 | 46.2 |  |
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| / | 23.1 | 53.8 | 23.5 |  |
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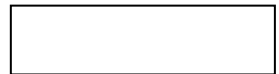
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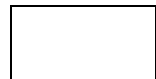
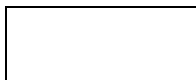
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(2) Adel Omar Cherif, Nathan.J-Brown, <Judicial Independence in the Arab World (study represented to the pogar of the UNDP)>.

[<http://www.pogar.org/publications/judiciary/sherif/jud-independence.pdf> ], (24/05/2005),p02.

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<sup>(2)</sup>Adel Omar Cherif, Nathan .J-Brown, op.cit, p 01.

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<sup>(1)</sup>R.N Haldupur, "Some Dimensions of Planning". IJPA, vol19 , July-September 1973,p269.

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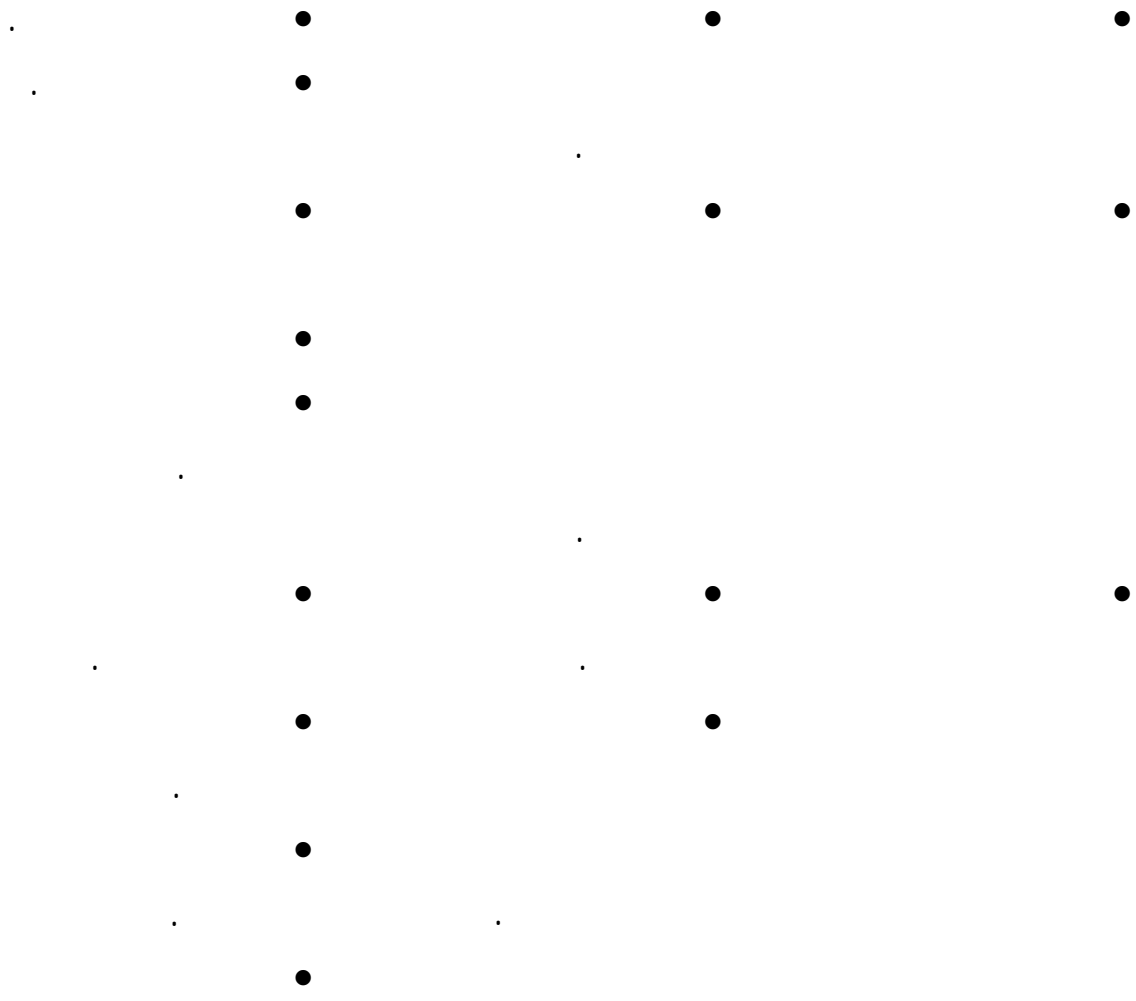
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<sup>(1)</sup> UNDP, Corruption and Integrity Improvement Initiative in Developing Countries. New York: UNDP, April 1998, p30.

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<sup>(1)</sup> Banque Mondiale, Rapport sur le Developement an Moyen Orient n Afrique du Nord : vers une meilleurs gouvernance au MENA , améliorer inclisivité et la responsabilisation . Liban: Aleph, 2003, p18.

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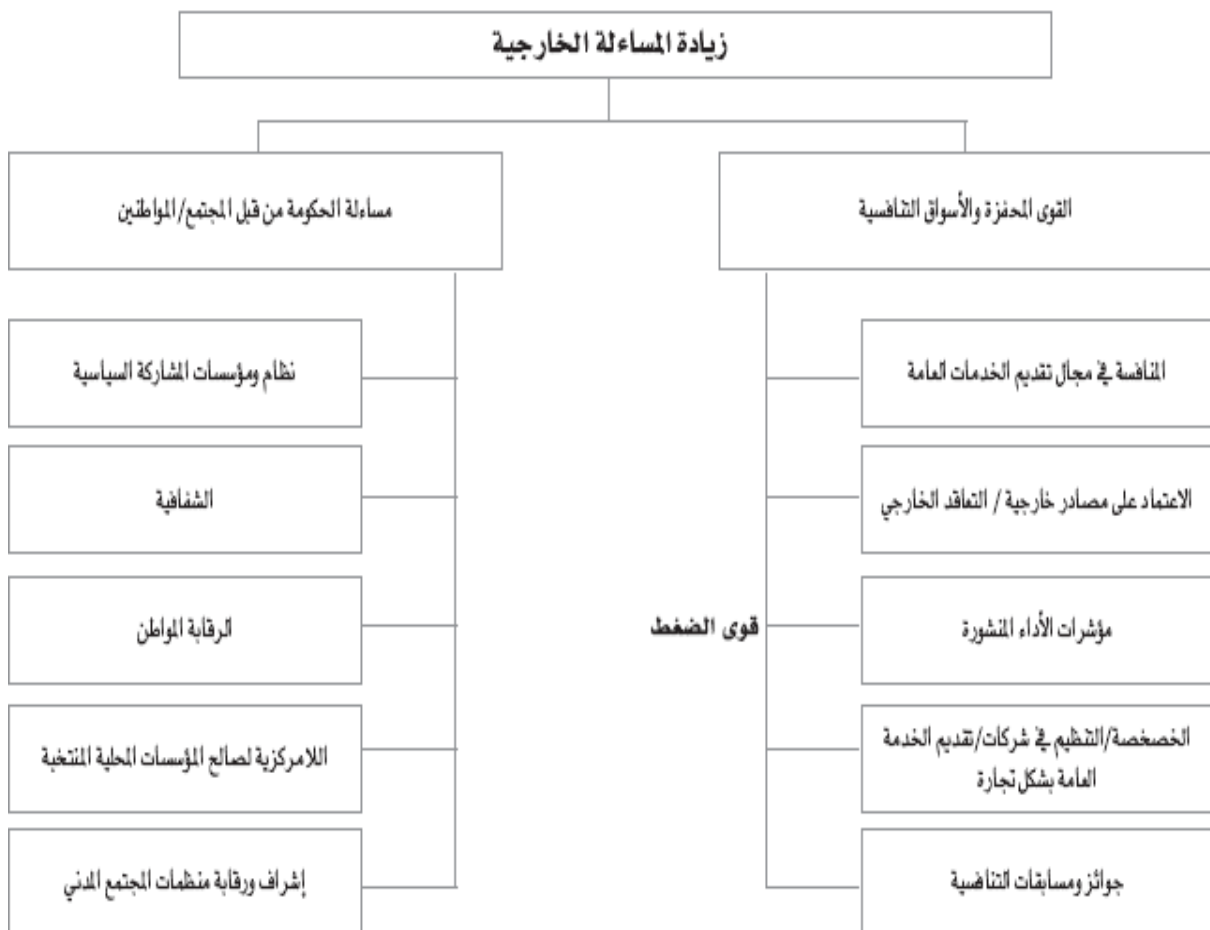
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(1) Banque Mondiale, op.cit, p22.

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UNDP,Public Sector Transparency and Accountability in Selected Arab :  
Countries,op.cit.p46

الجدول رقم (16):

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Ibid, p47:  
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Ibid, p48 :



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<sup>( 1)</sup>UNDP, Corruption and integrity ....., op.cit, p66

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<sup>( 1)</sup> UNDP, Corruption and integrity ....., op.cit, pp[ 74 -77]



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(<sup>2</sup>) UNDP, Corruption and integrity ....., op.cit, p76.

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| 65 .....        | :(05) |
| 83 .....2003    | :(06) |
| 93 .....        | :(07) |
| 118 .....       | :(08) |
| .....2000- 1990 |       |
| 160 .....       | :(09) |
| 186 .....       | :(10) |

|     |                |        |
|-----|----------------|--------|
|     | :              |        |
|     | :(01)          |        |
| 22  | .....          |        |
|     | :(02)          |        |
| 80  | .....2020 1980 |        |
| 87  | .....1996      | :(03)  |
|     |                | :(04)  |
| 88  | .....2025 1996 |        |
| 90  | .....          | (05)   |
|     |                | :(06)  |
| 103 | 2001 1990 5    |        |
|     | .....          |        |
| 105 | .....          | :(07)  |
| 108 | -1995)         | : (08) |
|     | .....(2002     |        |
| 116 |                | :(09)  |
|     | .....1998      |        |
| 119 | .....          | :(10)  |
| 120 | .....          | :(11)  |
| 123 | .....( )       | :(12)  |
| 124 | ..( )          | :(13)  |
|     |                | :(14)  |
| 169 | .....          |        |
| 188 | .....          | :(15)  |
| 188 | .....          | :(16)  |
| 189 | .....          | :(17)  |

# فهرس المحتويات



|         |       |    |
|---------|-------|----|
| 01      | ..... |    |
| (74-10) | ..... | :  |
| 12      | ..... | :  |
| 12      | ..... | :  |
| 13      | ..... | .1 |
| 14      | ..... | .2 |
| 16      | ..... | :  |
| 16      | ..... | .1 |
| 20      | ..... | .2 |
| 24      | ..... | :  |
| 32      | ..... | :  |
| 32      | ..... | :  |
| 32      | ..... | .1 |
| 35      | ..... | .2 |
| 36      | ..... | :  |
| 36      | ..... | .1 |
| 39      | ..... | .2 |
| 43      | ..... | .3 |
| 46      | ..... | :  |
| 47      | ..... | .1 |
| 48      | ..... | .2 |
| 50      | ..... | .3 |
| 56      | ..... | :  |
| 56      | ..... | :  |
| 56      | ..... | .1 |
| 59      | ..... | .2 |

|          |                 |    |
|----------|-----------------|----|
| 60       | .....           | :  |
| 61       | .....           | .1 |
| 63       | .....           | .2 |
| 67       | .....           | :  |
| 67       | .....           | .1 |
| 70       | .....           | .2 |
| 73       | .....           |    |
|          |                 | :  |
| (140-75) | .....           |    |
| 77       | .....           | :  |
| 77       | .....           | :  |
| 78       | .....           | :  |
| 78       | .....           | .1 |
| 83       | .....           | .2 |
| 85       | .....           | :  |
| 85       | .....           | .1 |
|          |                 | .2 |
| 91       | .....           |    |
| 2002     |                 | :  |
| 95       | .....2004-2003- |    |
| 95       | .....           | :  |
| 101      | .....           | :  |
| 110      | .....           | :  |

|           |    |
|-----------|----|
| 127       | :  |
| 127       | :  |
| 127       | .1 |
| 128       | .2 |
|           | :  |
| 131       |    |
| 132       | .1 |
| 133       | .2 |
| 135       | :  |
| 139       |    |
|           | :  |
| (197-141) |    |
| 143       | :  |
| 144       | :  |
| 144       | .1 |
| 146       | .2 |
| 148       | .3 |
| 150       | :  |
| 152       | :  |
| 152       | .1 |
| 161       | .2 |
| 164       | :  |
| 164       | :  |
| 171       | :  |
| 171       | .1 |
| 173       | .2 |

|     |       |    |
|-----|-------|----|
| 176 | ..... | :  |
| 176 | ..... | .1 |
| 178 | ..... | .2 |
| 183 |       | :  |
| 183 | ..... | :  |
| 183 | ..... | .1 |
| 187 | ..... | .2 |
|     | ..... | :  |
| 191 |       |    |
| 191 |       | .1 |
| 193 | ..... | .2 |
| 194 | ..... | .3 |
| 195 | ..... | :  |
| 197 | ..... |    |
| 199 | ..... |    |
| 203 | ..... |    |
| 221 | ..... |    |